



Don H. Berg, Manager

Idaho Legislative Services Office
Legislative Audits Division

IDAHO PUBLIC TELEVISION 90-DAY FOLLOW-UP

On November 30, 2011, the Legislative Services Office released an audit report for Idaho Public Television (IdahoPTV) for fiscal year 2011. IdahoPTV was contacted on February 22, 2012, and this report addresses how it has responded to the one finding and recommendation contained in that report.

FINDING 1

An internal control weakness exists in the process for preparing financial statements.

We recommended that IdahoPTV make every effort to research and implement new accounting standards as required.

AUDIT FOLLOW-UP

Idaho Public Television reviewed GASB Statement 54 with all senior accounting staff, corrected its internal financial statement working files, and transferred the assigned fund balance to the appropriate fund to correct the error.

STATUS – CLOSED